



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: ROTHSCHILD WATER UTILITY

Principal Office: 211 GRAND AVE  
ROTHSCHILD, WI 54474-1199

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** ROTHSCHILD WATER UTILITY**Utility Address:** 211 GRAND AVE

ROTHSCHILD, WI 54474-1199

**When was utility organized?** 1/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS KATHY MASON**Title:** UTILITY CLERK**Office Address:**

211 GRAND AVE

ROTHSCHILD, WI 54474

**Telephone:** (715) 359 - 3660**Fax Number:** (715) 359 - 7218**E-mail Address:** rothsch@dwave.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. LAWRENCE D. PELOT**Title:** PRESIDENT**Office Address:**

211 GRAND AVE

ROTHSCHILD, WI 54474

**Telephone:** (715) 359 - 3660**Fax Number:** (715) 359 - 7218**E-mail Address:** rothsch@dwave.net

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR. WILLIAM MILLER**Title:** AUDITOR**Office Address:** SCHNECK SOLUTIONS

2831 POST RD

P.O. BOX 130

PLOVER, WI 54467

**Telephone:** (715) 344 - 9400 EXT 4310**Fax Number:** (715) 344 - 9791**E-mail Address:** billonhill@msn.com**Date of most recent audit report:** 3/28/2003**Period covered by most recent audit:** JANUARY 1, 2002 TO DECEMBER. 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR GEORGE O PETERSON**Title:** ADMINISTRATOR OF PUBLIC WORKS**Office Address:**

211 GRAND AVE

ROTHSCHILD, WI 54474

**Telephone:** (715) 359 - 3660**Fax Number:** (715) 359 - 7218**E-mail Address:** rothsch@dwave.net

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**Name of utility commission/committee:**    ROTHSCHILD WATER COMMISSION

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**Names of members of utility commission/committee:**

MR GLENN GEURINK, COMMISSIONER

MR JAMES KELESKE, COMMISSIONER

MS DENNIS MAHAR, COMMISSIONER

MR DAN MORTENSEN, COMMISSIONER

MR JACK OLSON, COMMISSIONER

MRS ARLENE PAULSON, COMMISSIONER

MR LAWRENCE D PELOT, CHAIRMAN

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	759,988	786,805	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	258,735	271,433	<b>2</b>
Depreciation Expense (403)	149,029	117,269	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	125,880	115,013	<b>5</b>
<b>Total Operating Expenses</b>	<b>533,644</b>	<b>503,715</b>	
<b>Net Operating Income</b>	<b>226,344</b>	<b>283,090</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>226,344</b>	<b>283,090</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	23,023	44,722	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>23,023</b>	<b>44,722</b>	
<b>Total Income</b>	<b>249,367</b>	<b>327,812</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>249,367</b>	<b>327,812</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	155,056	199,338	<b>14</b>
Amortization of Debt Discount and Expense (428)	18,615	5,485	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>173,671</b>	<b>204,823</b>	
<b>Net Income</b>	<b>75,696</b>	<b>122,989</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	943,312	828,768	<b>20</b>
Balance Transferred from Income (433)	75,696	122,989	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	(18,492)	8,445	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,037,500</b>	<b>943,312</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
RIVER VALLEY BANK	23,023	5
<b>Total (Acct. 419):</b>	23,023	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	(18,492)	11
<b>Total (Acct. 436)--Debit:</b>	(18,492)	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	759,988	0	0	0	<b>759,988</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>759,988</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>759,988</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	107,973		<b>107,973</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	2,650		<b>2,650</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>110,623</b>	<b>0</b>	<b>110,623</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,912,909	6,903,362	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,256,061	1,103,148	<b>2</b>
<b>Net Utility Plant</b>	<b>5,656,848</b>	<b>5,800,214</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	371,394	390,839	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>371,394</b>	<b>390,839</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(8,933)	(7,798)	<b>8</b>
Temporary Cash Investments (132)	609,372	752,220	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	130,886	125,304	<b>11</b>
Other Accounts Receivable (143)	2,974	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	15,415	10,920	<b>15</b>
Prepayments (165)	733	733	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>750,447</b>	<b>881,379</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	274,856	39,985	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>274,856</b>	<b>39,985</b>	
<b>Total Assets and Other Debits</b>	<b>7,053,545</b>	<b>7,112,417</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,154,263	1,154,263	<b>21</b>
Appropriated Earned Surplus (215)	371,394	389,886	<b>22</b>
Unappropriated Earned Surplus (216)	1,037,500	943,312	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,563,157</b>	<b>2,487,461</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,370,000	3,355,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,370,000</b>	<b>3,355,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	168	3,960	<b>28</b>
Payables to Municipality (233)	123,301	267,182	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	14,179	16,416	<b>32</b>
Other Current and Accrued Liabilities (238)	9,751	9,409	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>147,399</b>	<b>296,967</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>37</b>
Injuries and Damages Reserve (262)	0		<b>38</b>
Pensions and Benefits Reserve (263)	0		<b>39</b>
Miscellaneous Operating Reserves (265)	0		<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	972,989	972,989	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>7,053,545</b>	<b>7,112,417</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,912,909	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	6,912,909	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,256,061	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	1,256,061	0	0	0	
<b>Net Utility Plant</b>	5,656,848	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,103,148				<b>1,103,148</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	149,029				<b>149,029</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,404				<b>8,404</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>157,433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>157,433</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	4,520				<b>4,520</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>4,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,520</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,256,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,256,061</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	15,415	10,920	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>15,415</b>	<b>10,920</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND 2-25-02	13,130	428	240,356	1
bond 6-1-96	5,485	428	34,500	2
<b>Total</b>			<b>274,856</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,154,263	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>1,154,263</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
MRT REV BOND	06/01/1996	12/01/2007	5.17%	720,000	<b>1</b>
MORTGAGE REV BOND	06/01/2000	12/01/2020	6.24%	785,000	<b>2</b>
REVENUE REFUNDING BOND	02/25/2002	12/01/2020	4.78%	1,865,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,370,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	125,879	2
Charged electric department expense	2,207	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>128,086</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	118,512	6
Social Security taxes	8,742	7
PSC Remainder Assessment	832	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>128,086</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BOND 6-1-96	3,667	40,508	41,008	3,167	1
MORTGAGE REVENUE BOND 6-1-2000	12,749	37,069	46,130	3,688	2
MORTGAGE REVENUE BOND 2-25-02		77,479	70,155	7,324	3
<b>Subtotal</b>	<b>16,416</b>	<b>155,056</b>	<b>157,293</b>	<b>14,179</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,416</b>	<b>155,056</b>	<b>157,293</b>	<b>14,179</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	972,989	0	0	0	0	<b>972,989</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>972,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>972,989</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
RESERVE AND P & I	371,394	1
<b>Total (Acct. 123):</b>	<b>371,394</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	130,886	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>130,886</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
PRIVATE FIRE PROTECTION	2,974	11
<b>Total (Acct. 143):</b>	<b>2,974</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
PJ KORTEN MAINTENANCE CONTRACT	733	13
<b>Total (Acct. 165):</b>	<b>733</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
NONE	123,301	16
<b>Total (Acct. 233):</b>	<b>123,301</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	6,908,135	0	0	0	<b>6,908,135</b>	<b>1</b>
Materials and Supplies	13,167	0	0	0	<b>13,167</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,179,604	0	0	0	<b>1,179,604</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	972,989	0	0	0	<b>972,989</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,768,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,768,709</b>	
Net Operating Income	226,344	0	0	0	<b>226,344</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.75%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,154,263	1
Appropriated Earned Surplus	380,640	2
Unappropriated Earned Surplus	990,406	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,525,309</b>	
<b>Net Income</b>		
Net Income	75,696	5
<b>Percent Return on Proprietary Capital</b>	<b>3.00%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

REFINANCED REVNEUE BONDS FOR BETTERINTEREST RATE. SEE BONDS.

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	752,081	1
<b>Total Sales of Water</b>	<b>752,081</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,946	2
Miscellaneous Service Revenues (471)	18	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,943	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>7,907</b>	
<b>Total Operating Revenues</b>	<b>759,988</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	62,531	9
Water Treatment Expenses (630-635)	66,411	10
Transmission and Distribution Expenses (640-655)	32,772	11
Customer Accounts Expenses (901-904)	10,482	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	86,539	14
<b>Total Operation and Maintenance Expenses</b>	<b>258,735</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	149,029	15
Amortization Expense (404-407)	0	16
Taxes (408)	125,880	17
<b>Total Other Operating Expenses</b>	<b>274,909</b>	
<b>Total Operating Expenses</b>	<b>533,644</b>	
<b>NET OPERATING INCOME</b>	<b>226,344</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,119	55,733	252,299	4
Commercial	167	33,111	108,161	5
Industrial	29	90,638	194,627	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,315</b>	<b>179,482</b>	<b>555,087</b>	
Private Fire Protection Service (462)	18		12,643	7
Public Fire Protection Service (463)	1		172,304	8
Other Sales to Public Authorities (464)	13	3,910	12,047	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,347</b>	<b>183,392</b>	<b>752,081</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	172,304	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>172,304</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,946	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,946</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES	18	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>18</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,943	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>5,943</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	17,279	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	25,320	7
Operation Supplies and Expenses (623)	311	8
Maintenance of Pumping Plant (625)	19,621	9
<b>Total Pumping Expenses</b>	<b>62,531</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	36,473	10
Chemicals (631)	23,438	11
Operation Supplies and Expenses (632)	5,629	12
Maintenance of Water Treatment Plant (635)	871	13
<b>Total Water Treatment Expenses</b>	<b>66,411</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	1,524	14
Operation Supplies and Expenses (641)	3,831	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,098	16
Maintenance of Mains (651)	5,599	17
Maintenance of Services (652)	13,882	18
Maintenance of Meters (653)	2,074	19
Maintenance of Hydrants (654)	3,764	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>32,772</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,230	22
Accounting and Collecting Labor (902)	6,104	23
Supplies and Expenses (903)	2,148	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>10,482</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	7,516	27
Office Supplies and Expenses (921)	1,937	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	503	30
Property Insurance (924)	6,448	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	43,108	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	24,302	35
Transportation Expenses (933)	2,725	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>86,539</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>258,735</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		118,512	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,934	<b>2</b>
<b>Net property tax equivalent</b>		<b>116,578</b>	
Social Security		8,470	<b>3</b>
PSC Remainder Assessment		832	<b>4</b>
Other (specify):			<b>5</b>
<b>Total tax expense</b>		<b>125,880</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.197178				3
County tax rate	mills		5.997089				4
Local tax rate	mills		6.298602				5
School tax rate	mills		9.493983				6
Voc. school tax rate	mills		1.908295				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.895147</b>				10
Less: state credit	mills		1.119155				11
<b>Net tax rate</b>	mills		<b>22.775992</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.298602</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.402278</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.700880</b>				17
<b>Total Tax Rate</b>	mills		<b>23.895147</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.740773</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.775992</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.871840</b>				21
Utility Plant, Jan. 1	\$	<b>6,903,362</b>	6,903,362				22
Materials & Supplies	\$	<b>10,921</b>	10,921				23
<b>Subtotal</b>	\$	<b>6,914,283</b>	<b>6,914,283</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,914,283</b>	<b>6,914,283</b>				26
Assessment Ratio	dec.		1.015900				27
<b>Assessed Value</b>	\$	<b>7,024,220</b>	<b>7,024,220</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.871840</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>118,512</b>	<b>118,512</b>				30
Tax Equivalent per 1994 PSC Report	\$	56,160					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>118,512</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,311		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	207,316		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	83,352		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>304,979</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	147,132		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,602		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,520		20
<b>Total Pumping Plant</b>	<b>236,254</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,907,198		22
Water Treatment Equipment (332)	842,325	1,096	23
<b>Total Water Treatment Plant</b>	<b>2,749,523</b>	<b>1,096</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	11,720		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,311	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			207,316	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			83,352	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>304,979</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			147,132	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,602	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,520	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>236,254</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,907,198	22
Water Treatment Equipment (332)			843,421	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,750,619</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			11,720	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	526,022	2,511	26
Transmission and Distribution Mains (343)	2,193,170		27
Fire Mains (344)	0		28
Services (345)	333,295	3,381	29
Meters (346)	193,821	5,002	30
Hydrants (348)	226,140	1,770	31
Other Transmission and Distribution Plant (349)	200		32
<b>Total Transmission and Distribution Plant</b>	<b>3,484,368</b>	<b>12,664</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,119		35
Computer Equipment (391.1)	24,784	307	36
Transportation Equipment (392)	85,435		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	10,900		45
<b>Total General Plant</b>	<b>128,238</b>	<b>307</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,903,362</b>	<b>14,067</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,903,362</b>	<b>14,067</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			528,533	26
Transmission and Distribution Mains (343)			2,193,170	27
Fire Mains (344)			0	28
Services (345)	340		336,336	29
Meters (346)	3,623		195,200	30
Hydrants (348)	250		227,660	31
Other Transmission and Distribution Plant (349)			200	32
<b>Total Transmission and Distribution Plant</b>	<b>4,213</b>	<b>0</b>	<b>3,492,819</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			7,119	35
Computer Equipment (391.1)	307		24,784	36
Transportation Equipment (392)			85,435	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			10,900	45
<b>Total General Plant</b>	<b>307</b>	<b>0</b>	<b>128,238</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,520</b>	<b>0</b>	<b>6,912,909</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>4,520</b>	<b>0</b>	<b>6,912,909</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,400	14,400	1
February			13,130	13,130	2
March			15,185	15,185	3
April			15,390	15,390	4
May			17,240	17,240	5
June			18,710	18,710	6
July			23,750	23,750	7
August			19,895	19,895	8
September			16,785	16,785	9
October			15,195	15,195	10
November			13,870	13,870	11
December			14,490	14,490	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>198,040</b>	<b>198,040</b>	
Less: Water sold				183,392	13
Volume pumped but not sold				14,648	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				6,575	16
Volume related to equipment/system malfunction				72	17
Non-utility volume NOT included in water sales				70	18
Total volume not sold but accounted for				6,717	19
Volume pumped but unaccounted for				7,931	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				940	23
Date of maximum: 7/10/2002					24
Cause of maximum:					25
HOT SUMMER DAY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				365	26
Date of minimum: 1/13/2002					27
Total KWH used for pumping for the year				495,036	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL KORT ST & W GRAND AVE	#3	89	24	1,144,000	Yes	<b>1</b>
WELL PARK ST	#4	75	20	1,548,000	Yes	<b>2</b>
WELL W GRAND AVE	#5	65	14	720,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	<b>1</b>
Location	AIR STRIPPER	AIR STRIPPER	AIR STRIPPER	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	INGERSOL-RAND	INGERSOL-RAND	INGERSOL-RAND	<b>5</b>
Year Installed	1986	1986	1986	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,200	1,200	1,200	<b>8</b>
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	<b>10</b>
Year Installed	1986	1986	1986	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	100	100	100	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #3	WELL #4	WELL #5	<b>14</b>
Location	KORT ST & W GRAND AVE	PARK ST	WELL #5	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	T	T	T	<b>17</b>
Pump Manufacturer	PEERLESS	PEERLESS	GOULDS	<b>18</b>
Year Installed	1947	1964	1986	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	600	1,050	450	<b>21</b>
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	NEWMAN	<b>23</b>
Year Installed	1986	1986	1986	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	30	50	20	<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	CEDAR CREEK TOWER	ROTHSCHILD TOWER		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>4</b>
				<b>5</b>
Year constructed	1996	1949		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	142	194		<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	300,000	100,000		<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)		GRAVITY		<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		2.1000		<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?		Y		<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?		Y		<b>24</b>
				<b>25</b>



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	4.000	7,870	0	0	0	7,870	1
M	T	6.000	71,757	0	0	0	71,757	2
M	S	8.000	558	0	0	0	558	3
M	T	8.000	25,282	0	0	0	25,282	4
M	S	10.000	130	0	0	0	130	5
M	T	10.000	9,219	0	0	0	9,219	6
P	T	10.000	555	0	0	0	555	7
M	S	12.000	50	0	0	0	50	8
M	T	12.000	27,857	0	0	0	27,857	9
P	T	12.000	4,488	0	0	0	4,488	10
M	S	14.000	722	0	0	0	722	11
M	T	14.000	140	0	0	0	140	12
M	S	16.000	520	0	0	0	520	13
<b>Total Within Municipality</b>			<b>149,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149,148</b>	
<b>Total Utility</b>			<b>149,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149,148</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	127	0	0	0	127		1
M	1.000	1,068	1	3	0	1,066		2
M	1.500	10	0	0	0	10		3
M	2.000	4	0	0	0	4		4
M	3.000	3	0	0	0	3		5
M	4.000	10	2	0	0	12		6
M	6.000	5	0	0	0	5	1	7
M	8.000	33	0	0	0	33	20	8
M	10.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,261</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>1,261</b>	<b>21</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,329	68	136	0	1,261	68	1
0.750	28	2	2	0	28	2	2
1.000	34	4	3	0	35	4	3
1.500	29	1	1	0	29	0	4
2.000	17	2	1	0	18	0	5
3.000	6	1	1	0	6	0	6
4.000	2	0	0	0	2	0	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
14.000	2	0	0	0	2	2	10
<b>Total:</b>	<b>1,449</b>	<b>78</b>	<b>144</b>	<b>0</b>	<b>1,383</b>	<b>78</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,123	86	10	3	0	39	1,261	1
0.750	3	22	0	1	0	2	28	2
1.000	0	28	4	2	0	1	35	3
1.500	0	19	3	6	0	1	29	4
2.000	0	12	3	2	0	1	18	5
3.000	0	1	5	0	0	0	6	6
4.000	0	1	1	0	0	0	2	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	0	1	0	1	9
14.000	0	0	0	0	2	0	2	10
<b>Total:</b>	<b>1,126</b>	<b>169</b>	<b>27</b>	<b>14</b>	<b>3</b>	<b>44</b>	<b>1,383</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	202	1	1		202	<b>2</b>
<b>Total Fire Hydrants</b>	<b>202</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>202</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	202
Number of distribution system valves end of year:	416
Number of distribution valves operated during year:	216

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## WATER OPERATING SECTION FOOTNOTES

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### Sales for Resale (Acct. 466) (Page W-03)

No water supplied to Weston for Foremost this year.

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### Water Operation & Maintenance Expenses (Page W-05)

(605) Maintenance of water source plant: no charges left prior year was final year of 3 year amortization of well rehab.

(926) Employee benefits: Due to No significant new fixed asset projects the administrator of public works and crew charged much less administrative time to water this year. The fringe benefits are also less due a change in health & dental insurance this eyar.

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